

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas

REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended June 30, 2018

And

INDEPENDENT AUDITOR'S REPORTS ON FINANCIAL STATEMENTS



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Certified Public Accountants

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NORTH JACKSON
UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
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Karlin & Long, LLC
Certified Public Accountants

Board of Education
Unified School District No. 335
Holton, Kansas

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 335, Holton, Kansas as of and for the year ended June 30, 2018, and the related notes to the financial statements.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1: this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 335, Holton, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 335, Holton, Kansas as of June 30, 2018 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 335, Holton, Kansas as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2018 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of receipts and expenditures – nonbudgeted funds, schedule of regulatory basis receipts and expenditures – agency funds and schedule of receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic

financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
October 1, 2018

USD #335, HOLTON KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 0	0	\$ 3,071,286	\$ 3,071,286	\$ 0	\$ 77,663	\$ 77,663
Supplemental General	27,486	0	1,009,930	1,010,578	26,838	80,246	107,084
Special Purpose Funds							
Career and Postsecondary Education	94,000	0	177,905	116,095	155,810	6,301	162,111
Special Education	634,735	0	351,863	458,021	528,577	181,124	709,701
Driver Training	18,000	0	5,904	5,247	18,657		18,657
Food Service	78,500	0	222,695	228,195	73,000	8,520	81,520
Capital Outlay	708,235	0	194,546	134,407	768,374	115,965	884,339
Professional Development	29,500	0	14,324	13,824	30,000	5,116	35,116
KPERS Special Contribution	0	0	270,152	270,152	0	0	0
At Risk (K-12)	420,590	0	200,000	186,470	434,120	638	434,758
At Risk (4 yrs olds)	0	0	34,023	31,671	2,352	327	2,679
Parent Education	0	0	4,030	4,030	0		0
Gifts and Grants	4,155	0	13,949	13,471	4,633	3,079	7,712
District Activity Funds	35,378	0	72,793	80,270	27,901		27,901
Textbook rental	36,891	0	38,797	20,634	55,054	7,681	62,735
Title I	0	0	47,491	47,491	0	1,387	1,387
REAP	0	0	28,688	28,688	0	0	0
Native American Grant	0	0	5,834	5,834	0	1,561	1,561
Title IIA	0	0	10,008	10,008	0	4,486	4,486
Carl Perkins Grant	0	0	3,000	3,000	0	0	0
Contingency Reserve	280,000	0	0	0	280,000		280,000
Playground Equipment	734	0	0	100	634		634
Honor Flight	7,611	0	25,645	21,839	11,417	16,995	28,412
Bond and Interest Fund							
	604,453	0	322,827	236,865	690,415		690,415
Total Reporting Entity	\$ 2,980,268	0	\$ 6,125,690	\$ 5,998,176	\$ 3,107,782	\$ 511,089	\$ 3,618,871

Composition of Cash

Checking Accounts	\$ 47,505
Savings Accounts	3,617,102
Petty Cash	
Certificates of Deposit	
Total Cash	<u>3,664,607</u>
Agency Funds per Statement 4	<u>45,736</u>
Total Reporting Entity	<u>\$ 3,618,871</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No.335 is a municipal corporation governed by an elected seven member board. The district as an entity has been defined to include, on a combined basis, (a) USD No. 335 (b) organizations for which USD No. 335 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No. 335 are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2018:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Bond and Interest Funds – Used to account for the accumulation of resources, including tax levies, transfer's from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 37,542 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Reimbursed Expenses (Continued)

amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the year 2017.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds and trust funds and the following special revenue funds:

Textbook Rental Fund	REAP Grant
Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Native American Grant	Carl Perkins Grant
Playground Equipment	Honor Flight

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District had no investments during 2017.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$ 3,664,607 and the bank balance was \$ 3,689,061. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

Plan Description – USD 335 participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions – K.S.A 74-4919 and K.S.A. 74-49,210 establish the KPERS member employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015 Kansas law established the KPERS member-employee contributions rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017 the actuarially determined employer contribution rate was 12.01% for the fiscal year June 30,

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – Defined Benefit Pension Plan (continued)

2018, Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund expanded lottery act revenue funds for employer contributions to KPERS deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 for nullified per HB2052 during the year 2017

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per the 2017 Senate Substitute for the House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at level dollar amount commencing in fiscal year 2018. The level dollar was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employers share except for the retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$270,152 for the year ended June 30, 2018

Net Pension Liability At June 30, 2018 the District's proportionate share of collective net pension liability reported by KPERS was \$3,193,324. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The Districts proportion of the net pension liability was based on the ratio of the Districts contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since KMAAG regulatory basis of accounting does not recognize long -term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website www.kpers.org or can be obtained as described above.

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes for the period under audit.

NOTE 6 – Compensated Absences

Teachers and administrative personnel accrue 12 days sick and personal leave per year. They are allowed to accumulate up to 36 days of unused leave time. Once the maximum accumulation is reached, any unused excess is paid annually. Should the covered personnel remain a District employee for 10 years or more, they are compensated for any carryover of unused leave with a maximum of 36 days. Noncertified personnel accrue 12 days of sick and 12 days of vacation leave per year. They are allowed to accumulate up to 72 days of unused sick time. Vacation is to be taken during the contract year with any carryover to be approved by the superintendent or principal. The District has not computed or recorded this liability.

NOTE 7 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements.

NOTE 8 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Other Post Employment Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program. Most retirees of the district are eligible for a \$ 150 benefit towards premiums until the age of 65.

NOTE 9 – Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-6478	\$ 180,966
General Fund	Textbook Rental Fund	K.S.A. 72-6478	5,054
General Fund	At-Risk Fund (4 year old)	K.S.A. 72-6478	34,023
Supplemental General Fund	Professional Development	K.S.A. 72-6478	11,709
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	4,030
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	161,733
Supplemental General Fund	Career and Postsecondary	K.S.A. 72-6478	177,905
Supplemental General Fund	Textbook Rental Fund	K.S.A. 72-6478	19,027
Supplemental General Fund	At-Risk Fund (K-12)	K.S.A. 72-6478	200,000

NOTE 10 – In Substance Receipt in Transit

The District received \$270,995 subsequent to June 30, 2018 and as required by K.S.A 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

NOTE 12 – Subsequent Events

Subsequent events for management's review have been evaluated through October 24, 2017. The date in the prior sentence is the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

NOTE 13 - Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2018 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
2007 Refunding	2.40%	3/1/17	\$ 2,532,352	9/1/28	\$ 2,435,000		175,000	(175,000)	\$ 2,260,000	\$ 51,240
2008 Refunding Energy lease	1.20-2.50%	3/1/17	1,470,000	9/1/27	1,470,000		130,000	(130,000)	1,340,000	25,366
Total Long Term Debt					\$ 3,905,000	\$ 0	\$ 305,000	\$ (305,000)	\$ 3,600,000	\$ 76,606
Current maturities of long-term debt for the next five year increments through maturity are as follows:										
	2019	2020	2021	2022	2023	2024-2028	2029	Total		
Principal										
General Obligation Bonds	\$ 300,000	\$ 310,000	\$ 320,000	\$ 330,000	\$ 330,000	\$ 1,775,000	\$ 235,000	\$ 3,600,000		
Special Assessment Bonds								0		
Certificates of Participation								0		
Capital Leases								0		
Revenue Bonds								0		
No-Fund Warrants								0		
Temporary Notes								0		
Total Principal	300,000	310,000	320,000	330,000	330,000	1,775,000	235,000	3,600,000		
Interest										
General Obligation Bonds	74,172	69,905	63,555	56,860	49,915	133,961	2,820	451,188		
Special Assessment Bonds								0		
Certificates of Participation								0		
Capital Leases								0		
Revenue Bonds								0		
No-Fund Warrants								0		
Temporary Notes								0		
Total Interest	74,172	69,905	63,555	56,860	49,915	133,961	2,820	451,188		
Total Principal and Interest	\$ 374,172	\$ 379,905	\$ 383,555	\$ 386,860	\$ 379,915	\$ 1,908,961	\$ 237,820	\$ 4,051,188		

Unified School District No. 335, Holton, Kansas

Regulatory-Required

Supplementary Information

For the year ended June 30, 2017

USD #335, HOLTON, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

Schedule 1

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 3,039,753	\$ (6,009)	\$ 37,542	\$ 3,071,286	\$ 3,071,286	\$ 0
Supplemental General	1,010,578	0	0	1,010,578	1,010,578	0
Special Purpose Funds						
Career and Postsecondary	194,000	0	0	194,000	116,095	(77,905)
Special Education	1,227,494	0	0	1,227,494	458,021	(769,473)
Driver Training	24,082	0	0	24,082	5,247	(18,835)
Food Service	363,633	0	0	363,633	228,195	(135,438)
Capital Outlay	886,743	0	0	886,743	134,407	(752,336)
Professional Development	62,300	0	0	62,300	13,824	(48,476)
KPERS Special Contribution	299,412	0	0	299,412	270,152	(29,260)
At-Risk Fund (K-12)	620,599	0	0	620,599	186,470	(434,129)
At-Risk Fund (4 yr olds)	34,036	0	0	34,036	31,671	(2,365)
Parent Education	14,168	0	0	14,168	4,030	(10,138)
Gifts and Grants	21,155	0	0	21,155	13,471	(7,684)
Bond and Interest Fund						
Bond and Interest	236,865	0	0	236,865	236,865	0

USD #335, HOLTON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	3,033,744	3,039,753	(6,009)
Charges for services			0
Interest income			0
Miscellaneous revenues	37,542		37,542
Operating transfers			0
Total Cash Receipts	<u>3,071,286</u>	<u>3,039,753</u>	<u>31,533</u>
EXPENDITURES			
Instruction	1,599,609	1,739,668	(140,059)
Student support services	27,632	23,271	4,361
Instruction support staff	71,790	74,470	(2,680)
General administration	133,916	121,039	12,877
School administration	152,292	125,212	27,080
Operations and maintenance	414,182	349,247	64,935
Student transportation services	370,962	158,872	212,090
Central support services	80,860	81,168	(308)
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	220,043	366,806	(146,763)
Adjustment to comply with legal max		(6,009)	6,009
Adjustment for qualifying budget credits		37,542	(37,542)
Total Expenditures	<u>3,071,286</u>	<u>\$ 3,071,286</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #335, HOLTON, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 431,997	\$ 438,517	\$ (6,520)
Delinquent tax	4,650	6,180	(1,530)
Motor vehicle tax	42,949	54,989	(12,040)
RV tax	892	1,111	(219)
Commercial vehicle tax	8,734	1,333	7,401
Federal grants			0
State aid/grants	520,705	520,705	0
Charges for services			0
Interest income			0
Miscellaneous revenues	3		3
Operating transfers			0
Total Cash Receipts	<u>1,009,930</u>	<u>1,022,835</u>	<u>(12,905)</u>
EXPENDITURES			
Instruction	142,348	65,249	77,099
Student support services			0
Instruction support staff	16,652	14,559	2,093
General administration	10,493	10,000	493
School administration	20,527	770	19,757
Operations and maintenance	246,154	249,000	(2,846)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	574,404	671,000	(96,596)
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>1,010,578</u>	<u>\$ 1,010,578</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(648)		
Unencumbered Cash, Beginning	27,486		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 26,838</u>		

USD #335, HOLTON, KANSAS
 CAREER AND POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>177,905</u>	<u>100,000</u>	<u>77,905</u>
Total Cash Receipts	<u>177,905</u>	<u>100,000</u>	<u>77,905</u>
EXPENDITURES			
Instruction	116,095	194,000	(77,905)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>116,095</u>	<u>\$ 194,000</u>	<u>\$ (77,905)</u>
Receipts Over (Under) Expenditures	61,810		
Unencumbered Cash, Beginning	94,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 155,810</u>		

USD #335, HOLTON, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants	9,174		9,174
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>342,689</u>	<u>592,759</u>	<u>(250,070)</u>
Total Cash Receipts	<u>351,863</u>	<u>592,759</u>	<u>(240,896)</u>
EXPENDITURES			
Instruction	449,461	1,146,394	(696,933)
Student support services			0
Instruction support staff			0
General administration			0
School administration		15,000	(15,000)
Operations and maintenance			0
Student transportation services	8,560	66,100	(57,540)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>458,021</u>	<u>\$ 1,227,494</u>	<u>\$ (769,473)</u>
Receipts Over (Under) Expenditures	(106,158)		
Unencumbered Cash, Beginning	634,735		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 528,577</u>		

USD #335, HOLTON, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants	2,304	4,480	(2,176)
Charges for services	3,600		3,600
Interest income			0
Miscellaneous revenues		1,600	(1,600)
Operating transfers		2	(2)
	<u>5,904</u>	<u>6,082</u>	<u>(178)</u>
Total Cash Receipts			
	<u>5,904</u>	<u>6,082</u>	<u>(178)</u>
EXPENDITURES			
Instruction	4,597	22,082	(17,485)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	650	2,000	(1,350)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>5,247</u>	<u>24,082</u>	<u>(18,835)</u>
Total Expenditures			
	<u>5,247</u>	<u>24,082</u>	<u>(18,835)</u>
Receipts Over (Under) Expenditures	657		
Unencumbered Cash, Beginning	18,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 18,657</u>		

USD #335, HOLTON, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants	117,258	102,731	14,527
State aid/grants	2,275	1,865	410
Charges for services	88,687	95,537	(6,850)
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>14,475</u>	<u>85,000</u>	<u>(70,525)</u>
Total Cash Receipts	<u>222,695</u>	<u>285,133</u>	<u>(62,438)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	30	20,000	(19,970)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	228,165	343,633	(115,468)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits.			0
Total Expenditures	<u>228,195</u>	<u>\$ 363,633</u>	<u>\$ (135,438)</u>
Receipts Over (Under) Expenditures	(5,500)		
Unencumbered Cash, Beginning	78,500		
Prior Year Cancelled Encumbrances	<u> </u>		
Unencumbered Cash, Ending	<u>\$ 73,000</u>		

USD #335, HOLTON, KANSAS
 CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 117,949	\$ 113,400	\$ 4,549
Delinquent tax	906	1,494	(588)
Motor vehicle tax	10,697	13,777	(3,080)
RV tax	222	278	(56)
Commercial vehicle tax	2,286	334	1,952
Federal grants			0
State aid/grants	50,044	48,856	1,188
Charges for services			0
Interest income	6,140		6,140
Miscellaneous revenues	6,302	3,257	3,045
Operating transfers			0
Total Cash Receipts	<u>194,546</u>	<u>181,396</u>	<u>13,150</u>
EXPENDITURES			
Instruction	14,516	50,000	(35,484)
Student support services		1,743	(1,743)
Instruction support staff			0
General administration		60,000	(60,000)
School administration	9,427	50,000	(40,573)
Operations and maintenance	88,221	200,000	(111,779)
Student transportation services		250,000	(250,000)
Central support services			0
Other support services	736	30,000	(29,264)
Food service operations			0
Student activities			0
Facility acquisition and construction services	21,507	245,000	(223,493)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>134,407</u>	<u>\$ 886,743</u>	<u>\$ (752,336)</u>
Receipts Over (Under) Expenditures	60,139		
Unencumbered Cash, Beginning	708,235		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 768,374</u>		

USD #335, HOLTON, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants	2,615	2,800	(185)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>11,709</u>	<u>30,000</u>	<u>(18,291)</u>
Total Cash Receipts	<u>14,324</u>	<u>32,800</u>	<u>(18,476)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	13,824	55,000	(41,176)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services		7,300	(7,300)
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>13,824</u>	<u>\$ 62,300</u>	<u>\$ (48,476)</u>
Receipts Over (Under) Expenditures	500		
Unencumbered Cash, Beginning	29,500		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 30,000</u>		

USD #335, HOLTON, KANSAS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants		299,412	(299,412)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>270,152</u>	<u>271,912</u>	<u>(1,760)</u>
Total Cash Receipts	<u>270,152</u>	<u>571,324</u>	<u>(301,172)</u>
EXPENDITURES			
Instruction	189,536	236,412	(46,876)
Student support services	2,296	3,000	(704)
Instruction support staff	8,012	7,000	1,012
General administration	12,512	10,000	2,512
School administration	13,156	12,000	1,156
Operations and maintenance	23,083	13,000	10,083
Student transportation services	3,571	4,000	(429)
Central support services	10,788	8,000	2,788
Other support services			0
Food service operations	7,198	6,000	1,198
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>270,152</u>	<u>\$ 299,412</u>	<u>\$ (29,260)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #335, HOLTON, KANSAS
 AT RISK FUND (K-12)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>200,000</u>	<u>200,009</u>	<u>(9)</u>
Total Cash Receipts	<u>200,000</u>	<u>200,009</u>	<u>(9)</u>
EXPENDITURES			
Instruction	186,470	485,600	(299,130)
Student support services		129,000	(129,000)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services		5,999	(5,999)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>186,470</u>	<u>\$ 620,599</u>	<u>\$ (434,129)</u>
Receipts Over (Under) Expenditures	13,530		
Unencumbered Cash, Beginning	420,590		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 434,120</u>		

USD #335, HOLTON, KANSAS
 AT RISK FUND (4 YR OLD)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues		10,000	(10,000)
Operating transfers	<u>34,023</u>	<u>24,036</u>	<u>9,987</u>
Total Cash Receipts	<u>34,023</u>	<u>34,036</u>	<u>(13)</u>
EXPENDITURES			
Instruction	31,671	24,036	7,635
Student support services			0
Instruction support staff		10,000	(10,000)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>31,671</u>	<u>\$ 34,036</u>	<u>\$ (2,365)</u>
Receipts Over (Under) Expenditures	2,352		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,352</u>		

USD #335, HOLTON, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants		8,168	0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>4,030</u>	<u>6,000</u>	<u>(1,970)</u>
Total Cash Receipts	<u>4,030</u>	<u>14,168</u>	<u>(1,970)</u>
EXPENDITURES			
Instruction			0
Student support services	4,030	14,168	(10,138)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>4,030</u>	<u>\$ 14,168</u>	<u>\$ (10,138)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #335, HOLTON, KANSAS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 189,193	\$ 181,643	\$ 7,550
Delinquent tax	1,950	2,639	(689)
Motor vehicle tax	22,417	23,833	(1,416)
RV tax	386	481	(95)
Commercial vehicle tax		578	(578)
Federal grants			0
State aid/grants	108,880	106,287	2,593
Charges for services			0
Interest income			0
Miscellaneous revenues	1	16,500	(16,499)
Operating transfers			0
Total Cash Receipts	<u>322,827</u>	<u>331,961</u>	<u>(9,134)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service	236,865	236,865	0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>236,865</u>	<u>\$ 236,865</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	85,962		
Unencumbered Cash, Beginning	604,453		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 690,415</u>		

USD #335, HOLTON, KANSAS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	13,949	17,000	(3,051)
Operating transfers			0
	<u>13,949</u>	<u>17,000</u>	<u>(3,051)</u>
Total Cash Receipts	<u>13,949</u>	<u>17,000</u>	<u>(3,051)</u>
EXPENDITURES			
Instruction	13,471	21,155	(7,684)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>13,471</u>	<u>21,155</u>	<u>(7,684)</u>
Total Expenditures	<u>13,471</u>	<u>\$ 21,155</u>	<u>\$ (7,684)</u>
 Receipts Over (Under) Expenditures	 478		
Unencumbered Cash, Beginning	4,155		
Prior Year Cancelled Encumbrances	<u>0</u>		

Unencumbered Cash, Ending \$ 4,633

NOTE: This is not a budgeted fund.

USD #335, HOLTON, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018

	Textbook Rental	Title I	REAP
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Federal grants		47,491 x	28,688
State aid/grants			
Charges for services	14,716		
Interest income			
Miscellaneous revenues			
Operating transfers	24,081		
Total Cash Receipts	38,797	47,491	28,688
EXPENDITURES			
Instruction	20,634	46,234	28,688
Student support services			
Instruction support staff		1,257	
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	20,634	47,491	28,688
Receipts Over (Under) Expenditures	18,163	0	0
Unencumbered Cash, Beginning	36,891	0	0
Prior Year Cancelled Encumbrances		0	0
Unencumbered Cash, Ending	\$ 55,054	\$ 0	\$ 0

USD #335, HOLTON, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018

	Native American Grant	Title IIA	Carl Perkins Grant
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Federal grants	5,834	10,008	3,000
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>5,834</u>	<u>10,008</u>	<u>3,000</u>
Total Cash Receipts	<u>5,834</u>	<u>10,008</u>	<u>3,000</u>
EXPENDITURES			
Instruction	5,834	10,008	1,315
Student support services			
Instruction support staff			1,685
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>5,834</u>	<u>10,008</u>	<u>3,000</u>
Total Expenditures	<u>5,834</u>	<u>10,008</u>	<u>3,000</u>
 Receipts Over (Under) Expenditures	 0	 0	 0
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 0</u>

USD #335, HOLTON, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Contingency Reserve</u>	<u>Playground Equipment</u>	<u>Honor Flight</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Federal grants			
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			25,645
Operating transfers			
	<u>0</u>	<u>0</u>	<u>25,645</u>
Total Cash Receipts			
	<u>0</u>	<u>0</u>	<u>25,645</u>
EXPENDITURES			
Instruction		100	21,839
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>0</u>	<u>100</u>	<u>21,839</u>
Total Expenditures			
	<u>0</u>	<u>100</u>	<u>21,839</u>
Receipts Over (Under) Expenditures	0	(100)	3,806
Unencumbered Cash, Beginning	280,000	734	7,611
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 280,000</u>	<u>\$ 634</u>	<u>\$ 11,417</u>

USD #335, HOLTON, KS
 AGENCY FUNDS
 Regulatory Basis
 Summary of Receipts and Disbursements
 For the Year Ended June 30, 2018

Schedule 4

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Scholarship	\$ 0	\$ 500	\$ 500	\$ 0
High School				
Class of 2018	758		758	0
Class of 2019	1,397	5,131	5,865	663
Class of 2020	494	684		1,178
Class of 2021	0	3,069	2,631	438
Class of 2023	342		342	0
JCYC	1,179			1,179
Science Olympiad	57			57
FFA	3,387	23,772	20,550	6,609
FCCLA	1,044	1,000		2,044
Student council - concessions	20,307	10,145	10,517	19,935
HS Student Council	1,649	2,152	1,137	2,664
Dance	1,261	8,061	7,459	1,863
Sales Tax	0	2,722	2,665	57
FBLA	0	1,880	1,879	1
Drama	1,584	620	443	1,761
Cheerleaders	42	1,533	1,533	42
Forensics	1,049	1,524	1,064	1,509
Quiz Bowl	975	1,000	780	1,195
Music club	16	441	441	16
MS Student Council	377			377
Cobra Care	0	5,127	3,090	2,037
Industry	0	3,450	3,450	0
Vo Ag	0	625	625	0
Art Club	1,383	1,194	1,394	1,183
Football Club	197		175	22
Cross Country	0	1,136	1,097	39
Cobra Singers	0	76	76	0
Girls Volleyball Club	100			100
HS Boys Basketball	85	600	600	85
HS Track	0	437	100	337
Spanish Club	72			72
Site Council	273			273
HS Band	0	120	120	0
Total	\$ <u>38,028</u>	\$ <u>76,999</u>	\$ <u>69,291</u>	\$ <u>45,736</u>

USD #335, HOLTON, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Middle School							
Athletics	\$ 1,959	\$	\$ 5,746	\$ 5,838	\$ 1,867	\$	\$ 1,867
High School							
Athletics	8,970		22,024	22,588	8,406	-	8,406
Subtotal Gate Receipts	10,929	0	27,770	28,426	10,273	0	10,273
School Projects							
High School							
Yearbook	4,404		10,470	11,553	3,321	-	3,321
Band resales	174		365	461	78	-	78
Library	3,641		17	1,072	2,586	-	2,586
Biology animal supplies	11				11	-	11
Activity account	3,459		888	2,888	1,459	-	1,459
Country Mart	1,866		143	573	1,436	-	1,436
Elementary School							
Activity Fund	9,597		7,458	8,638	8,417	-	8,417
Accelerated reading	684		11	518	177	-	177
Social Fund	108		150	187	71	-	71
Social Fund	105		2,454	2,487	72	-	72
Pre-K tuition	400		21,798	22,198	0	-	-
Instrument rental	0		100	100	0	-	-
Yearbook	0		1,169	1,169	0	-	-
Subtotal School Projects	24,449	0	45,023	51,844	17,628	0	17,628
Total District Activity Funds	\$ 35,378	\$ 0	\$ 72,793	\$ 80,270	\$ 27,901	\$ 0	\$ 27,901